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### **Independent Accountant's Report**

March 6, 2006

We have examined the records of the Roanoke City Sheriff's Office to determine whether cash balances were properly turned over on January 1, 2006. Management for the Roanoke City Sheriff's Office is responsible for the records. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Government Auditing Standards, and included examining, on a test basis, evidence supporting assets turned over at January 1, 2006, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We performed the following procedures to gather sufficient evidence to express our opinion:

1. Confirmed checking account balances for the canteen fund, inmate fund, civil fund, and soft drink fund as of December 31, 2005.
2. Verified bank reconciliations were properly prepared for the above referenced funds, that all deposits in transits cleared the following month, and that outstanding checks are reasonable.
3. Confirmed check stocks for the canteen fund, inmate fund, civil fund, and soft drink fund are secure and complete.
4. Verified that account authorizations for all bank accounts have been changed to remove the former Sheriff.
5. Verified commission payments from Swanson were properly accounted for and deposited intact to the canteen fund.
6. Verified disbursements from the canteen fund were in accordance with the Virginia Sheriff's Manual based on sample testing.
7. Reviewed fixed asset purchases from canteen funds for unusual or extraordinary transactions which might need physical observation to verify existence, and noted none.

8. Verified that cash confiscated from inmates upon intake was properly recorded in the Swanson system and deposited intact into the bank account based on sample testing.
9. Verified that the \$1 per day prisoner care fees have been properly assessed against inmates' accounts and deposited with the City Treasurer based on sample testing. Minor findings associated with this test work have been communicated to management in a separate letter.
10. Verified that the daily charges for work release inmates have been properly assessed against inmates' accounts and deposited with the City Treasurer based on sample testing. Minor findings associated with this test work have been communicated to management in a separate letter.
11. Verified that medical co-payments for inmate medical services have been properly assessed against inmates' accounts and deposited with the City Treasurer.
12. Verified that all telephone commissions have been collected in accordance with the Paytel contract and have been deposited with the City Treasurer.
13. Verified that fees for housing federal prisoners have been correctly assessed, billed, collected, and deposited.
14. Verified that the petty cash fund authorized in the amount of \$100 was properly accounted for and intact as of January 3, 2006, based on the cash on hand plus approved receipts.

In our opinion, cash balances of the Roanoke City Sheriff's Office as identified in the accompanying schedule were properly turned over on January 1, 2006.

This report is intended solely for the information and use of the Council and the Roanoke City Sheriff's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

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Drew Harmon, CPA, CIA  
Municipal Auditor

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Michael J. Tuck, CPA, CGAP  
Assistant Municipal Auditor

**Schedule 1**

**Roanoke City Sheriff's Office  
Cash Bank Balances as of January 1, 2006**

Canteen Fund.....	\$168,114.72
Inmate Fund.....	\$114,019.51
Civil Fund.....	\$ 100.00
Soft Drink Fund.....	\$ 5,887.00